

1 E. MARTIN ESTRADA
United States Attorney
2 THOMAS D. COKER
Assistant United States Attorney
3 Chief, Tax Division
ROBERT F. CONTE (Cal. Bar No. 157582)
4 Assistant United States Attorney
Federal Building, Suite 7211
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-6607
Facsimile: (213) 894-0115
7 E-mail: robert.conte@usdoj.gov

8 Attorneys for the United States of America
9

10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 KOREA TIMES LOS ANGELES, INC.,

16 Defendant.
17

Civil No. 2:23-cv-10356

COMPLAINT TO REDUCE FEDERAL
TAX AND PENALTY ASSESSMENTS
TO JUDGMENT

18 **COMPLAINT**

19 The United States of America, plaintiff, for its complaint against Korea Times Los
20 Angeles, Inc., (Korea Times), defendant, alleges:

21 **A. GENERAL ALLEGATIONS**

22 **Authorization for Suit**

23 1. This action is brought at the direction of the Attorney General of the United
24 States and at the request of, and with the authorization of, the Chief Counsel of the
25 Internal Revenue Service (IRS), a delegate of the Secretary of the Treasury of the United
26 States, pursuant to 26 U.S.C. § 7401 for the collection of federal taxes.
27
28

Jurisdiction and Venue

2. The district court has jurisdiction over this action under 28 U.S.C. §§ 1331, 1340, and 1345, as well as 26 U.S.C. §§ 7402.

3. Venue properly lies in the Central District of California under 28 U.S.C. § 1391(b)(1) because defendant's principal place of business is Los Angeles County, within the Central District of California, and it was defendant's principal place of business when the tax and penalty liabilities at issue were assessed.

The Parties

4. The UNITED STATES OF AMERICA is the plaintiff to this action and seeks to reduce to judgment Korea Times' (the taxpayer) federal income tax liabilities (Form 1120) for the tax year 2011 (the subject income tax year).

5. Defendant KOREA TIMES LOS ANGELES, INC., a California corporation, EIN 95 – xxx5935, is made party to this action because the United States is seeking to reduce its federal income tax liabilities to judgment.

B. CAUSE OF ACTION

**Claim for Relief: To Reduce Federal Tax and Penalty Assessments to Judgment
(Against Korea Times Los Angeles, Inc.)**

6. The United States incorporates by reference its allegations made in each of the paragraphs above as if fully restated herein.

The 2011 Income Tax Assessments

7. On November 19, 2012, a delegate of the Secretary of the Treasury assessed federal income tax for the tax year 2011 against defendant based on a corporate income tax return (Form 1120) filed by the taxpayer with the IRS.

8. The 10 year statutory period within which the United States is authorized to collect the November 19, 2012 assessment has been tolled at least 422 days by reason of defendant's request for a collection due process hearing before the IRS, and the filing of an offer-in-compromise with the IRS.

9. As of November 14, 2023, the outstanding balance of the defendant's

1 corporate federal income tax liability for the tax year 2011 is \$7,961,701, after taking
2 into account abatements, credits, charges, interest, and penalties.

3 10. Since the assessment of the above-stated amounts, interest, fees, collections
4 costs, and penalties have accrued and continue to accrue.

5 Defendant's Failure to Pay Tax and Penalty Assessments

6 11. Despite timely notice and demand, the defendant has failed to pay the
7 income taxes due.

8 12. The total balance due calculated to November 14, 2023, for the income tax
9 assessments set forth herein is \$7,961,701. Additional amounts continue to accrue as
10 permitted by law.

11 13. The instant action against the defendant is timely with respect to the subject
12 income tax year, 2011.

13 WHEREFORE, the United States requests that the Court:

14 A. Enter a judgment in favor of the United States and against defendant
15 KOREA TIMES LOS ANGELES, INC., for its corporate federal income tax liabilities
16 (Form 1120) as alleged herein in the amount of \$7,961,701, calculated to November 14,
17 2023, plus interest, penalties, and statutory additions thereon as provided by law from
18 the date of each assessment; and

19 ///

1 B. Order any further relief it deems just and appropriate.
2

3 Dated: 12/11/23

Respectfully submitted,

4 E. MARTIN ESTRADA
United States Attorney
5 THOMAS D. COKER
Assistant United States Attorney
6 Chief, Tax Division

7 /s/ Robert Conte
8 ROBERT F. CONTE
Assistant United States Attorney

9 Attorneys for the United States of America
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28